



Judicial Council of California

Administrative Office of the Courts

Trial Court Financial Policies and Procedures

Procedure No.
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BANKING SERVICES

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Banking Services

1.0 Purpose

The purpose of this policy is to establish the conditions and operational controls under which the trial court may open bank accounts and maintain funds outside of the county treasury.

2.0 Policy Statement

With the prior approval of the Judicial Council, the trial court may establish the Trial Court Operations Fund outside of the county treasury. The trial court may maintain bank accounts for this purpose and may deposit and disburse funds under the conditions prescribed in this manual. The trial court shall implement the procedures and controls described below to manage and safeguard court funds.

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4.0 Application

This policy applies to all trial court officials and employees who are responsible for the receipt, deposit, control, and disbursement of funds used to conduct trial court operations.

5.0 Definitions

The terms defined below apply to this policy and are for the express purpose of interpreting this policy.

1. **Bank Account.** Any checking, savings, money market or other account established with an approved financial institution to allow for the deposit and withdrawal of funds to facilitate trial court operations.
2. **Bank Reconciliation.** The process of systematically comparing the cash balance as reported by the bank with the cash balance on record, and explaining any differences.
3. **Imprest Fund.** A set sum kept on hand, periodically replenished, and used for small expenditures.
4. **Manager, Treasury Services.** Position in the AOC Finance Division as referenced in this procedure.

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6.0 Text

6.1 Authority for Trial Courts to Establish Bank Accounts

1. Government Code Section 77009 (j) provides that “the Judicial Council may establish trial court operations funds separate from the county treasury...and may require the courts to include any or all money under the control of the court in the funds.”
2. In addition, Section 1463.1 of the Penal Code states that “any trial court may elect, with the prior approval of the Administrative Director of the Courts, to deposit in a bank account pursuant to Section 53679 of the Government Code, all moneys deposited as bail with the court, or with the clerk thereof.” The Judicial Council is authorized to regulate the bank accounts provided it does so in a manner that is consistent with any procedures established by the State Controller for proper and uniform accounting of all moneys that are received and disbursed through the accounts.

6.2 Opening Bank Accounts

1. The Judicial Council must give its approval before the trial court may open any bank account. Trial court requests to open bank accounts must be made in writing and be signed by **both** the Presiding Judge and Court Executive Officer (submitted using Schedule A, Request to Open Bank Account, as found in 7.0 Associated Documents). Requests to open bank accounts must be sent to the Office of Trial Court Financial Services, care of its Manager, Treasury Services and include the following information:
 - a. The justification and purpose for opening the account.
 - b. The name and location of the proposed financial institution.
 - c. The type of account to be opened, the amount to be deposited and the interest rate to be received.

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- d. The official designation of the account (e.g., Superior Court of California, County of _____, Operations Account).
- e. Whether the funds to be deposited in the account will be insured by the Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Insurance Corporation (FSLIC).
- f. An explicit statement that opening the bank account will not create a conflict of interest for any judge, court officer or any other court employee.
- g. A statement on the bank's letterhead indicating its capitalization status. Only banks that are "well capitalized" as defined by federal statute and that have received an "unqualified" opinion on their most current financial statement from an independent auditor will be acceptable to the Judicial Council. In addition to the foregoing, the bank must be of the highest rating of S&P, Moody's or Fitch Bank Watch unless otherwise approved by the Manager, Treasury Services.
- h. A statement on the bank's letterhead indicating that money deposited by the trial court will be collateralized as specified by the Manager, Treasury Services. A copy of a sample contract for securing collateral to be pledged by the bank must accompany the statement.
- i. All accounts must have the Manager, Treasury Services and at least two other AOC Finance Division manager level or above employees as authorized signatories.
- j. All new bank accounts must be opened at Bank of America, N.A. unless otherwise approved in writing by the Manager, Treasury Services. Bank of America has been chosen as the preferred bank due to its extensive operating resources and geographic coverage of the state, providing the capability to effectively manage the cash resources of the trial courts as a whole.

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2. The Manager, Treasury Services must promptly review all trial court requests to open bank accounts (submitted using Schedule A, Request to Open Bank Account, as found in 7.0 Associated Documents) and make a recommendation for acceptance or rejection of the court's request to the Judicial Council or the Administrative Director of the Courts. The Judicial Council or Administrative Director of the Courts may request additional information or may confer with trial court officials prior to issuing a decision. The trial court must receive written notice of the acceptance or rejection of its request from the Administrative Director within 60 days.

3. Following the opening of a new bank account, the trial court must send the Manager, Treasury Services notification of such opening, via e-mail using Schedule B, Notification of Opening a Bank Account, as found in 7.0 Associated Documents. The Notification of Opening a Bank Account must include:
 - a. Bank name
 - b. Bank address
 - c. Bank account name
 - d. Bank account number
 - e. Date available for use
 - f. The first month a Bank Statement will be available
 - g. Bank contact name
 - h. Bank contact address
 - i. Bank contact Phone number
 - j. Bank contact Fax number and
 - k. Bank contact E-mail address

4. The trial court receives money for bail, litigation deposits, jury fee deposits, payments on judgments, etc. that it must hold in trust and

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for which it has a fiduciary responsibility. A detailed record must be kept for all trust money received by the trial court. The record must be maintained at a sufficient level of detail to properly account for all funds by trustor. Records must contain a certain amount of information that at a minimum includes:

- a. Date received.
- b. From who received.
- c. Purpose.
- d. Case number.
- e. Payments received.
- f. Disbursements made.

Procedure FIN 3.01 – Fund Accounting 6.4 provides more information on the trust and agency funds.

6.3 Deposits

1. All monies collected must be deposited within 24 hours (or the succeeding business day) of the date of collection, unless such collection is less than \$2,000. Regardless, deposits of collections must be made at least once per week. For courts who cannot meet this requirement, notice requesting an alternative timetable should be given to the AOC Manager of Treasury Services for concurrence. Alternative time table for deposits should be submitted for approval by following FIN 2.02, Internal Controls, Section 6.3.2.3 & 4.
2. The trial court must maintain the security of its monies while they are in transit to the bank and shall assure that deposits are made safely and economically.
3. Deposits made by the Judicial Council to the Trial Court Operations Fund will be made by electronic funds transfer or by other payment order.

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4. Trial court employees may deliver deposits to the bank only if the cash portion of the deposit is less than \$5,000, and this practice does not subject them to the risk of robbery or otherwise compromise their safety. Please refer to Section 7 for more complete procedures on cash deposits over \$5,000. Trial court employees should make deposits at the merchant's window during normal banking hours only. Deposits should not be made to the night depository after normal banking hours.
5. For security, internal control and safety reasons, trial courts must establish written procedures for the deposit of coin and currency. The written procedures must be maintained in a permanent file.
6. The trial court may arrange for non-cash deposits to be made through the use of bank messengers, if that service is available. Deposits must be placed in bank provided sealed bags and must be receipted by the bank messenger when the deposit is picked up. The receipt will be used to verify the deposit. The bank must accept liability in writing for the failure of the bank messenger to deliver the sealed, bank provided, deposit bag to the bank. The Manager, Treasury Services must approve all bank messenger contracts.

Note: Bank messengers do not pick up deposits that include coins or currency.

7. Deposit amounts of currency and coins exceeding \$5,000 may be delivered to the bank for deposit by either an armored car service or a trial court employee escorted by an armed security guard. Armored car service may also be used for deposit amounts less than \$5,000 when employee safety or the risks of robbery are concerns. If the court elects to use an armored service provider, the provider will comply with the requirements of Procedures FIN 6.01 – Procurement, and FIN 7.01 – Contracts before using this method of deposit. Any

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such armored car service agreement will contain provisions in which the armored car vendor accepts all liability in writing for the failure of the armored car to deliver the sealed, bank provided, deposit bag to the bank.

8. An employee other than the person who prepares the deposit (preferably a supervisor or higher level of management) must verify, sign, and date that receipts have been deposited intact.
9. All employees involved in the collection of trial court monies, either by check, cash, credit card or other forms of payment, must be fidelity bonded and covered by liability and crime coverage insurance policies.

6.3.1 Endorsement Requirements

1. The trial court must restrictively endorse all checks, warrants, money orders, and other negotiable instruments upon receipt. Endorsements must contain the following information:
 - a. The name of the bank and branch number in which the deposit will be made.
 - b. A statement reading "For deposit only" followed by the name of the trial court.
 - c. The account name and number.

6.4 Withdrawals

1. Trial court disbursements must be made by check or electronic transfer. The exception is petty cash disbursements, which must be supported by proper vouchers.
2. The Court Executive Officer shall designate those individuals who are authorized to sign checks for the trial court. The Court Fiscal Officer

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must keep a current list on file of the employees who are authorized to sign checks including:

- a. The name of each employee authorized to sign checks.
 - b. The types of payments the employee is authorized to sign checks for (e.g., payroll, procurement, etc.).
 - c. The dollar limits of each employee's authorization.
 - d. An example of the employee's signature.
3. Checks must not be made out to "cash" and the signing of blank checks is prohibited.
 4. All checks that exceed \$15,000 must have two authorized signatures unless they are made payable to the State Treasurer or another state agency. The trial court may establish more restrictive signature requirements at its discretion.
 5. All checks issued by the trial court must be recorded in a check register that includes the following information:
 - a. The check number.
 - b. The date the check is issued.
 - c. The name of the party to whom the check is issued.
 - d. The amount of the check.
 6. The trial court must keep its working check stock under locked control. The trial court's long-term check stock must be kept under locked control separate from the working check stock. Receipt of long-term check stock must be receipted, verified and recorded under dual control on the check stock register. Transfers of long-term check stock to working check stock must be documented by the signatures of two authorized trial court employees in the check stock register. The following information must be recorded:

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- a. The date and time of the transfer.
 - b. The numbers of the checks being transferred (i.e., from check no. ____ to check no. ____).
 - c. The name of the person removing the checks from long-term check stock.
 - d. The name of the person taking possession of the transferred checks.
 - e. The signatures of the employees making the transfer.
7. Voided checks must be clearly marked “void” across their faces and retained for audit purposes. All voided checks must also have their signature blocks cut off or blocked out, unless they are voided for specimen purposes. The disposition of specimen checks must be documented in trial court files by an employee who is not authorized to sign checks.
 8. If blank check stock is determined to be missing, the trial court must notify the bank of the missing check numbers, the account number, and the date the checks were discovered to be missing. If the trial court believes the checks to be stolen, local law enforcement officials and the AOC Manager of Internal Audit should be notified.

6.5 Acceptance of Credit Card and Debit Card Payments

1. GC 6159 authorizes the acceptance of credit card payments by the trial court and provides some of the regulations under which payment by credit card is allowed. The remaining regulation is given to the Judicial Council. This policy and procedure also permits the trial court, under the same conditions and requirements, to accept debit card payments.

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2. If the trial court desires to accept credit card or debit card payments, it must first receive Judicial Council approval.¹ The court may elect to participate in any master agreement between the Judicial Council and credit card or debit card issuers/processors. If the trial court enters into a contract with a credit or debit card issuer, the trial court must obtain approval of the Manager, Treasury.
3. The trial court may accept the following types of payments by credit card or debit card:
 - a. Bail deposits for any offense that is not a felony²
 - b. Any court-ordered fee or fine
 - c. Filing fees or other court fees
4. The court may accept credit card or debit card payments in person, over the telephone, over the internet, or by mail. At a minimum, the trial court must verify that the credit card or debit card is current (the card expiration date must not have passed) for payments made in person. If the trial court enters into a contract with a credit or debit card issuer, the trial court must obtain approval of the Manager, Treasury Services.
5. For payments made by telephone, the customer's name as it appears on the credit card or debit card, telephone number, card number, and card expiration date must be obtained. The customer's case number is also required so that the case management system can be updated with the payment information.

¹ Government Code 6159 (c). See Appendix B for California Rules of Court, rule 6.703 concerning the procedure for Judicial Council approval of the use of credit cards.

² Government Code 6159 (b) (1)

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6. For payments made via the internet, the same information must be obtained from the customer as for telephone payments.
7. When receiving payments via the internet, the primary focus is to assure that the court's Web site is secured against the unauthorized use or theft of customer information:
 - a. Internally, access to customer information must be limited to a small number of authorized court employees. For control purposes, system access codes must be assigned to these employees.
 - b. Externally, the court must protect against electronic data theft. The court shall ensure the security of internet transactions by establishing firewalls and other protection devices, or by outsourcing the internet payment function to a qualified vendor, the court's internet service provider, or Web site host.
8. Prior to accepting any credit card or debit card payment, the validity of the payment must be verified with the card issuer either electronically or by telephone. The trial court must obtain the non-embossed security code printed on the credit card to include in the transaction authorization, for all "credit card not-present" credit card transactions accepted.
9. For internet or phone transactions, the court may impose a fee for the use of a credit card or debit card in an amount not to exceed the cost incurred in accepting the card payment. This cost may include, but is not limited to, the discount or fee paid to the credit card or debit card issuer.³

³ Government Code 6159 (f). See Appendix B for California Rules of Court, rule 6.703 concerning the procedure for Judicial Council approval of the use of credit cards.

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6.6 Bank Account Reconciliation

1. The trial court must reconcile all bank accounts at least monthly, and more frequently if required to maintain adequate control over trial court funds.
2. The person who reviews the court's monthly bank reconciliation cannot also approve it. The monthly bank reconciliation must be signed and dated by both the person who prepared it and the person who reviewed it.
3. Each trial court is required to report all bank accounts held in its name annually, as of June 30th, by completing Schedule C, Annual Report of Trial Court Bank Accounts as found in 7.0 Associated Documents no later than August 30th of each year. These annual reports will be used in part to satisfy the annual State Treasurer's Office requirements to a report bank accounts held outside of the county treasury system and not managed in the centralized State Treasury. The annual bank balance and financial accounting cash balance information required in Schedule C, Annual Report of Trial Court Bank Accounts as found in 7.0 Associated Documents, will be completed by each trial court for all bank accounts locally operated and reconciled by a trial court. The trial courts will not be required to report bank accounts operated and reconciled by Trial Court Accounting and Financial Services.
4. Adherence to the requirements of section 6.6 will be necessary to continue authorization for trial court bank accounts.

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6.7 Revolving Fund and Jury Disbursement Balances for Court Accounting Reporting System (CARS) Courts

1. Revolving Fund bank accounts of trial courts on the Court Accounting and Reporting System (CARS) will be used only for urgent disbursements that cannot be processed within the time constraints necessary through Trial Court Accounting and Financial Services, such as salary advances, travel advances, etc. The imprest balances of these accounts will be maintained at the lower of 1% of the trial court operations budget or an amount reasonably expected to meet such urgent needs. By written approval of the Manager, Treasury Services, a trial court may request approval to maintain a balance exceeding the lower of 1% of the trial court operation budget or an amount reasonably expected to meet such urgent needs. At least monthly, by submission of complete and appropriate documentation, the trial court will request payment to replenish the Revolving Fund. The trial court will follow any additional instructions regarding the Revolving Fund replenishment that the AOC's Trial Court Accounting and Financial Services may issue. The trial court will complete a periodic review of the bank balance in order to determine if there are any checks outstanding in excess of one year. By submitting the justification for approval to the Manager, Treasury Services, a trial court may also request additional funding to temporarily augment the Revolving Fund to meet a specific temporary cash disbursement need.
2. Courts on CARS are required to establish a separate bank account to process disbursements in payment of local jury expenses. In conjunction with the trial court, the Manager, Treasury Services, will approve the amount maintained in such accounts. At least monthly, by submission of complete and appropriate documentation, the trial court will request payment to replenish the jury disbursement account. If so, the amount represented by these checks must be reverted to the Trial Court Trust Fund. The trial court will complete a

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periodic review of the bank balance in order to determine if there are any checks outstanding in excess of one year.

6.8 Overdrafts

1. Trial Court officials will manage their financial affairs and will not authorize expenditures in excess of available resources. The Judicial Council may appoint a person or entity to manage trial court expenditures in the event the court is unable to manage its finances responsibly.
2. The trial court shall take all appropriate measures to assure that sufficient funds are available in its bank accounts to cover its disbursements in accordance with Government Code 77206 (a). Overdrafts of trial court bank accounts are not permitted.

6.9 Maximizing Interest Earned

The state is vitally concerned with maximizing the interest earned on funds deposited in bank accounts. Every dollar earned reduces the need to raise money through taxes and other means. In general, interest earnings can be maximized through the earliest possible deposit of receipts and the latest possible disbursement of funds. However, the trial court should obtain the highest net return on its funds complying with payment terms.

6.10 Segregation of Duties

Trial court executives and managers are responsible for establishing and maintaining a system of internal controls as outlined throughout the Trial Court Financial Policies and Procedures Manual. Appropriate segregation of the duties assigned to court employees is a key element to this system. For tasks associated with bank accounts, the same person should not perform more than one of the following types of duties:

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- a. Receiving and depositing remittances.
- b. Inputting receipts information.
- c. Authorizing disbursements.⁴
- d. Controlling check stock.
- e. Preparing checks.
- f. Operating a check-signing machine.
- g. Signing checks or comparing machine-signed checks with authorizations and supporting documents.
- h. Reconciling bank accounts and posting the general ledger or any subsidiary ledger affected by cash transactions, and/or reconciling system input to output.

6.11 Closing Bank Accounts

1. The trial court shall maintain the minimum number of bank accounts necessary for efficient court operations. The court shall periodically review its continuing need for the Judicial Council or its designee-approved bank accounts it has established. With Judicial Council or its designee's prior written approval, the court shall close any bank accounts that are no longer necessary for conducting trial court operations.

⁴ In computerized systems, initiation, approval, and the input of disbursement information to the system must be performed by different people.

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2. Trial court requests to close bank accounts must be made in writing by completing Schedule D, Notification to Close Bank Account as found in 7.0 Associated Documents and be signed by **both** the Presiding Judge and Court Executive Officer. Requests to close bank accounts must be sent to the Manager, Treasury Services and include the following information:
 - a. The account number and name.
 - b. The name and location of the financial institution.
 - c. The justification and purpose for closing the account.
 - d. The disposition of any funds currently deposited in the account to be closed.
 - e. The date on which the bank account is to be closed.
3. The Manager, Treasury Services must promptly review all trial court requests to close bank accounts and make a decision to accept or reject the court's request. The Administrative Director must issue a written notice of the acceptance or rejection of the trial court's request within 30 days. A copy of the written notification will also be provided to the Judicial Council and Manager, Treasury Services for filing and record purposes. The Administrative Director may request additional information or may confer with trial court officials prior to issuing a decision.
4. The trial court must send written notice of the date the account has been closed by completing the "FINAL CLOSURE" section of Schedule D, Notification to Close Bank Account as found in 7.0 Associated Documents.
5. If the trial court does not demonstrate that it is competent to maintain bank accounts and control funds outside of the county treasury, the Judicial Council may order the court to close its bank accounts and conduct operations in a way that is satisfactory to the Judicial

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Council. Examples of unsatisfactory performance include the failure to reconcile bank accounts, repeated issuance of overdraft checks, inadequate implementation of internal controls, etc.

6.12 Record Retention

1. Bank account records must be retained according to the requirements established in Procedure FIN 12.01 Record Retention. Records that must be retained include, but are not limited to, bank statements, check registers, cancelled checks, and bank reconciliations.
2. Bank account records must be stored under locked control.

7.0 Associated Documents

Schedule A, Request to Open Bank Account

Schedule B, Notification of Opening a Bank Account

Schedule C, Annual Report of Trial Court Bank Accounts

Schedule D, Notification to Close Bank Account

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SCHEDULE A: REQUEST TO OPEN BANK ACCOUNT

SUBMIT ORIGINAL TO ADMINISTRATIVE OFFICE OF THE COURTS, Manager, Treasury Services, WITH
ORIGINAL SIGNATURE FROM THE PRESIDING JUDGE AND COURT EXECUTIVE OFFICER.

Trial Court:	
Proposed financial institution Name: Address:	
Type of account: <input type="checkbox"/> Bail <input type="checkbox"/> Other Trust <input type="checkbox"/> Payroll <input type="checkbox"/> Operations <input type="checkbox"/> Other, specify:	
Purpose of account (include justification):	
Account number: (to be provided upon approval)	
Expected interest rate:	Expected volume of checks (avg. per month):
Account name (e.g., Superior Court of California, County of _____, Operations Account)	
Funds will be insured by the Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Insurance Corporation (FSLIC) <input type="checkbox"/> Yes <input type="checkbox"/> No	
A conflict of interest will not exist for any judge, court officer or any other court employee by opening a bank account. <input type="checkbox"/> Yes <input type="checkbox"/> No - specify: (attach additional pages, if necessary)	
Capitalization status of bank <input type="checkbox"/> Well capitalized <input type="checkbox"/> Other – specify:	
Financial statement opinion <input type="checkbox"/> Unqualified <input type="checkbox"/> Other – specify:	

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SCHEDULE A: REQUEST TO OPEN BANK ACCOUNT (cont.)

CHECKLIST ON BANK ACCOUNT PROCEDURES

Ref.	Section description	Yes	No	N/A	Reason/justification for non-compliance
A	Application				
B	Definitions				
C	Authority for Trial Courts to Establish Bank Accounts				
D	Opening Bank Accounts				
E	Deposits				
F	Withdrawals				
G	Bank Account Reconciliation				
H	Overdrafts				
I	Escheatment of Unclaimed Money				
J	Maximizing Interest Earned				
K	Segregation of Duties				
L	Closing of Bank Accounts				
M	Record Retention				
<p>I have reviewed the "Bank Accounts" procedure included as part of Finance Memo 2002-001. The procedures as outlined are being followed or explanations concerning reasons / justification for exception are detailed on the checklist above.</p>					
Signature: Presiding Judge					Date
Signature: Court Executive Officer					Date
Administrative Office of the Courts Use Only					
Remarks					
<p>Recommendation:</p> <p><input type="checkbox"/> Approve with conditions (may require certain statements)</p> <p><input type="checkbox"/> Approve subject to:</p> <p><input type="checkbox"/> Approve with circumstances:</p> <p><input type="checkbox"/> Deny</p> <p>(Provide additional pages as necessary)</p>					
Signature: Representative of the Judicial Council or Administrative Director of the Courts					
Approval Date:					

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SCHEDULE B: Notification of Opening a Bank Account

Bank Name:

Bank Address:

Bank Account Name:

Bank Account Number:

Date Available for Use:

The First Month a Bank Statement will be Available:

Bank Contact Name:

Bank Contact Address:

Bank Contact Phone:

Bank Contact Fax:

Bank Contact e-mail:

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Schedule C: Annual Report of Trial Court Bank Accounts

Information as of: [Date]

The schedule must have the indicated information under the following column titles:

Bank Account Name:

Bank Account Number:

Bank Account Description:

Purpose of Account:

Bank/Financial Institution Name:

Bank Address:

Authority:

Bank Balance:

Financial Accounting Bank Balance:

Bank Representative's Name:

Bank Representative's Contact Phone Number:

Bank Representative's Contact Fax Number:

Bank Representative's Contact E-mail Address:

Authorized Signatories Names:

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Schedule D: Notification to Close Bank Account

SUBMIT ORIGINAL TO ADMINISTRATIVE OFFICE OF THE COURTS, Manager, Treasury Services, WITH ORIGINAL SIGNATURE FROM THE PRESIDING JUDGE AND COURT EXECUTIVE OFFICER.

Trial Court:	
Financial institution Name: Address:	
Type of account: <input type="checkbox"/> Bail <input type="checkbox"/> Other Trust <input type="checkbox"/> Payroll <input type="checkbox"/> Operations <input type="checkbox"/> Other, specify:	
Reason for account closure :	
Account number:	
Date bank account is planned for closure:	Balance of any outstanding payment items (i.e. checks, ACH transactions): Outstanding Items as of Date:
Account name (e.g., Superior Court of California, County of _____, Operations Account)	
FINAL CLOSURE	
Account Closed as of Date:	
Bank Account Balance as of Actual Closure Date:	
Remaining Balance to be Transferred to: Bank: Bank Address: Bank Account Name: Bank Account Number: ABA Number:	
Bank Person Contact:	

